

# Industry Circular



## Internal Revenue Service

Alcohol, Tobacco, and Firearms Division  
Washington, D.C. 20224

Industry Circular No. 70-6

January 28, 1970

### WITHDRAWAL OF LIQUORS FOR USE ON AIRCRAFT; RECIPROCATING COUNTRIES

Proprietors of distilled spirits plants,  
bonded wine cellars, breweries,  
and others concerned:

Purpose. This circular is issued to inform you of the provisions of a revenue procedure which will be published in an early issue of the Internal Revenue Bulletin. The revenue procedure will announce the addition of Jamaica to the list of foreign countries to which the reciprocal privileges provided by section 309 of the Tariff Act of 1930, as amended, may be extended, and will advise that ground equipment may be withdrawn under section 309 for aircraft registered in Canada.

Background. Under the provisions of the above-cited section of the Tariff Act, the privilege of withdrawing liquors free of tax or with benefit of drawback, for use as supplies (including equipment), maintenance, or repair, of aircraft registered in a foreign country is extended to aircraft registered in a foreign country only if the Secretary of the Treasury is advised by the Secretary of Commerce that such foreign country allows, or will allow, substantially reciprocal privileges to aircraft registered in the United States. The Secretary of Commerce has advised the Secretary of the Treasury that, except for ground equipment, Jamaica extends such privileges to aircraft registered in the United States and engaged in foreign trade. Corresponding privileges are, therefore, extended to aircraft registered in Jamaica and engaged in foreign trade.

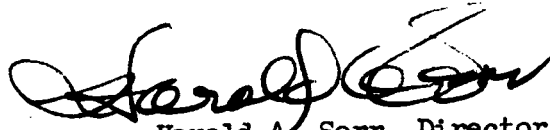
Although Revenue Procedure 69-15 specifies an exception for the country of Canada, the Secretary of Commerce has now found that it allows exemption from tax on ground equipment brought into that country for aircraft of United States registry engaged in foreign trade. Therefore, effective September 17, 1969, ground equipment may be withdrawn under section 309(a)(3) of the Tariff Act of 1930, as amended, for aircraft registered in Canada.

Complete List of Foreign Countries. The complete list of foreign countries to which the privileges provided for by section 309 of the Tariff Act of 1930 may be extended is now as follows:

Argentina	Ecuador	Jamaica*	South Africa*
Australia	Eire	Japan	Spain
Bahama Islands	El Salvador	Lebanon	Sweden
Belgium	Finland	Mexico	Switzerland
Bermuda	France	Netherlands	Trinidad and Tobago
Brazil	Germany, Federal	Nicaragua	Union of Soviet Socialist Republics
Canada	Republic of*	Norway	United Kingdom*
Chile	Greece	Pakistan	Venezuela
Costa Rica	India	Panama	
Denmark	Israel	Peru	
Dominican Republic	Italy*	Portugal*	

\* (except for ground equipment).

Inquiries. Inquiries regarding this circular should refer to its number and be addressed to the office of your Assistant Regional Commissioner (Alcohol, Tobacco and Firearms).



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